

	Data Dictionary			
	Dataset Name	California Income Tax Expenditures - Taxable Year 2012 - Actual Cost And Estimated Costs		
	Dataset Description	This dataset presents the taxable year 2012 actual cost, along with the estimated cost for the subsequent five years, for many of the tax expenditures found in California income tax law. Revenue is reported in millions. For more information, view the California Income Tax Expenditures, Compendium of Individual Provisions for Taxable Year 2012, at https://www.ftb.ca.gov/aboutFTB/Tax_Expenditure_Report_2012.pdf , Tax Expenditure Report (pending).		
	Data Source	The primary data sources include data reported on the personal income tax and corporation tax returns.		
	Dataset Update Frequency	Annually		
Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier	Number	ID
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used for display in charts.	Number	taxable_year
3	Year Time Date	The taxable year associated with number of the volumes of returns/taxpayers, actual/estimated tax impact in time and date format.	Time and Date	year_time_date
4	Conformity	"C" denotes that California is in conformity federal law; "NC" denotes California does not conform with federal law.	Text	conformity
5	Type of Item	Tax expenditures provisions are categorized by credit, deduction, election, and exclusion.	Text	type_of_item
6	Tax Expenditure	Brief description of the tax expenditure item.	Text	tax_expenditure
7	2012 PIT Number Of Returns	Number of personal income tax returns allowing the expenditure.	Number	2012_pit_number_of_returns
8	2012 PIT Number of Taxpayers	Number of personal income taxpayers allowed the expenditure.	Number	2012_pit_number_of_taxpayers
9	2012 PIT Actual Revenue	Personal income tax impact represents the cost to the state.	Number	2012_pit_actual_revenue
10	2013-14 PIT Estimated Revenue	Estimated personal income tax impact of the expenditure.	Number	2013-14_pit_estimated_revenue
11	2014-15 PIT Estimated Revenue	Estimated personal income tax impact of the expenditure.	Number	2014-15_pit_estimated_revenue
12	2015-16 PIT Estimated Revenue	Estimated personal income tax impact of the expenditure.	Number	2015-16_pit_estimated_revenue
13	2016-17 PIT Estimated Revenue	Estimated personal income tax impact of the expenditure.	Number	2016-17_pit_estimated_revenue
14	2017-18 PIT Estimated Revenue	Estimated personal income tax impact of the expenditure.	Number	2017-18_pit_estimated_revenue
15	2012 Corp Number of Returns	Number of corporations reporting the expenditure.	Number	2012_corp_number_of_returns
16	2012 Corp Actual Revenue	Corporate tax impact represents the cost to the state.	Number	2012_corp_actual_revenue
17	2013-14 Corp Estimated Revenue	Estimated corporate tax impact of the expenditure.	Number	2013-14_corp_estimated_revenue
18	2014-15 Corp Estimated Revenue	Estimated corporate tax impact of the expenditure.	Number	2014-15_corp_estimated_revenue
19	2015-16 Corp Estimated Revenue	Estimated corporate tax impact of the expenditure.	Number	2015-16_corp_estimated_revenue
20	2016-17 Corp Estimated Revenue	Estimated corporate tax impact of the expenditure.	Number	2016-17_corp_estimated_revenue
21	2017-18 Corp Estimated Revenue	Estimated corporate tax impact of the expenditure.	Number	2017-18_corp_estimated_revenue
22	2012 Combined Actual Revenue	Combined tax impact of the provision.	Number	2012_combined_actual_revenue
23	2013-14 Combined Estimated Revenue	Estimated combined tax impact of the expenditure.	Number	2013-14_combined_estimated_revenue
24	2014-15 Combined Estimated Revenue	Estimated combined tax impact of the expenditure.	Number	2014-15_combined_estimated_revenue
25	2015-16 Combined Estimated Revenue	Estimated combined tax impact of the expenditure.	Number	2015-16_combined_estimated_revenue
26	2016-17 Combined Estimated Revenue	Estimated combined tax impact of the expenditure.	Number	2016-17_combined_estimated_revenue
27	2017-18 Combined Estimated Revenue	Combined tax impact represents the cost to the state.	Number	2017-18_combined_estimated_revenue

Additional Details:

(blank)	Used for fiscal year amounts that are neither "Not Applicable", nor "zero".
Minor	Impact is less than \$500,000.
NA	Abbreviation for "Not Applicable".
	There is a timing difference between the Annual Report and the Tax Expenditure Report for the Motion Picture Credit.

Footnotes:

- aEmployer Childcare Credit - This credit expired on December 31, 2011.
- bNatural Heritage Preservation Credit - The law was amended to extend the donation period to June 30, 2020, and the carryover for donations made on or after January 1, 2015, to 15 years. Unused carryovers prior to January 1, 2015, remain limited to eight years. Homebuyer Credits - A taxpayer was allowed a tax-credit equal to the lesser of \$10,000 or five percent of the purchase price of a new or previously unoccupied single-family residence. The taxpayer claimed the credit in equal installments over three tax years. There was no carryover provision for unused credits.
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